## Gender differences in face-to-face deceptive behavior\*

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We study the role of face-to-face interaction for gender differences in deceptive behavior and perceived honesty. In the first part, we compare women's to men's actual deceptive behavior using data from an incentivized income reporting experiment. Between the three treatments of that experiment, (i) the degree and (ii) the impact of the face-to-face interaction varies from none (in a fully computerized baseline treatment) to a little (in a second treatment in which face-to-face communication triggers psychological effects such as greater lying aversion) to much (in a third treatment in which also the perception by others enters as a strategic effect and determines the probability of detecting a lie). In the computerized baseline treatment men and women lie alike. Women's truthfulness increases when psychological effects of face-to-face interaction come into play. We interpret this as evidence for women being more concerned about their social image. In contrast, male deceptive behavior does not change until the strategic effect of perceived honesty matters, and men's truthfulness rises way beyond the level of women. To elaborate on these gender differences, in the second part, a gender-balanced set of participants was asked to assess the honesty of videotaped statements from an experimental setting identical to third treatment. Evaluating 9,280 assessments, of which half is for women and men, respectively, reveals that more men than women are assessed as rather dishonest. Men assess women as significantly less honest than women assess themselves. Moreover, men's dishonest perception is independent of whether they are actually truthful or not. Hence, in a face-to-face reporting setting, the individual probability of an audit and, thus, the risk of getting caught lying, for men is much higher. We conclude that men anticipate their low perceived honesty in a face-to-face setting and, therefore, deceive less whereas women take advantage of them being perceived as honest and deceive more. Our findings highlight the importance of the environment in which gender differences in deception behavior are studied.

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